

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1319 be amended to read as follows:

- 1 Page 2, between lines 19 and 20, begin a new paragraph and insert:
- 2 "SECTION 2. IC 6-1.1-18.5-3, AS AMENDED BY P.L.224-2007,
- 3 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 JULY 1, 2008]: Sec. 3. (a) Except as otherwise provided in this chapter
- 5 and IC 6-3.5-8-12, a civil taxing unit that is treated as not being located
- 6 in an adopting county under section 4 of this chapter may not impose
- 7 an ad valorem property tax levy for an ensuing calendar year that
- 8 exceeds the amount determined in the last STEP of the following
- 9 STEPS:
- 10 STEP ONE: Add the civil taxing unit's maximum permissible ad
- 11 valorem property tax levy for the preceding calendar year to the
- 12 part of the civil taxing unit's certified share, if any, that was used
- 13 to reduce the civil taxing unit's ad valorem property tax levy under
- 14 STEP EIGHT of subsection (b) for that preceding calendar year.
- 15 STEP TWO: Multiply the amount determined in STEP ONE by
- 16 the amount determined in the last STEP of section 2(b) of this
- 17 chapter.
- 18 STEP THREE: Determine the lesser of one and fifteen hundredths
- 19 (1.15) or the quotient (rounded to the nearest ten-thousandth
- 20 (0.0001)), of the assessed value of all taxable property subject to
- 21 the civil taxing unit's ad valorem property tax levy for the ensuing
- 22 calendar year, divided by the assessed value of all taxable
- 23 property that is subject to the civil taxing unit's ad valorem
- 24 property tax levy for the ensuing calendar year and that is

1 contained within the geographic area that was subject to the civil
 2 taxing unit's ad valorem property tax levy in the preceding
 3 calendar year.

4 STEP FOUR: Determine the greater of the amount determined in
 5 STEP THREE or one (1).

6 STEP FIVE: Multiply the amount determined in STEP TWO by
 7 the amount determined in STEP FOUR.

8 STEP SIX: Add the amount determined under STEP TWO to the
 9 amount determined under subsection (c).

10 STEP SEVEN: Determine the greater of the amount determined
 11 under STEP FIVE or the amount determined under STEP SIX.

12 (b) Except as otherwise provided in this chapter and IC 6-3.5-8-12,
 13 a civil taxing unit that is treated as being located in an adopting county
 14 under section 4 of this chapter may not impose an ad valorem property
 15 tax levy for an ensuing calendar year that exceeds the amount
 16 determined in the last STEP of the following STEPS:

17 STEP ONE: Add the civil taxing unit's maximum permissible ad
 18 valorem property tax levy for the preceding calendar year to the
 19 part of the civil taxing unit's certified share, if any, used to reduce
 20 the civil taxing unit's ad valorem property tax levy under STEP
 21 EIGHT of this subsection for that preceding calendar year.

22 STEP TWO: Multiply the amount determined in STEP ONE by
 23 the amount determined in the last STEP of section 2(b) of this
 24 chapter.

25 STEP THREE: Determine the lesser of one and fifteen hundredths
 26 (1.15) or the quotient of the assessed value of all taxable property
 27 subject to the civil taxing unit's ad valorem property tax levy for
 28 the ensuing calendar year divided by the assessed value of all
 29 taxable property that is subject to the civil taxing unit's ad
 30 valorem property tax levy for the ensuing calendar year and that
 31 is contained within the geographic area that was subject to the
 32 civil taxing unit's ad valorem property tax levy in the preceding
 33 calendar year.

34 STEP FOUR: Determine the greater of the amount determined in
 35 STEP THREE or one (1).

36 STEP FIVE: Multiply the amount determined in STEP TWO by
 37 the amount determined in STEP FOUR.

38 STEP SIX: Add the amount determined under STEP TWO to the
 39 amount determined under subsection (c).

40 STEP SEVEN: Determine the greater of the amount determined
 41 under STEP FIVE or the amount determined under STEP SIX.

42 STEP EIGHT: Subtract the amount determined under STEP FIVE
 43 of subsection (e) from the amount determined under STEP
 44 SEVEN of this subsection.

45 (c) **The amount to be entered under STEP SIX of subsection (a)**
 46 **or STEP SIX of subsection (b), as applicable, equals the sum of the**

following:

(1) If a civil taxing unit in the immediately preceding calendar year provided an area outside its boundaries with services on a contractual basis and in the ensuing calendar year that area has been annexed by the civil taxing unit, ~~the amount to be entered under STEP SIX of subsection (a) or STEP SIX of subsection (b); as the case may be;~~ equals the amount paid by the annexed area during the immediately preceding calendar year for services that the civil taxing unit must provide to that area during the ensuing calendar year as a result of the annexation.

(2) If the civil taxing unit has had an excessive levy appeal approved under section 13(1) of this chapter for the ensuing calendar year, an amount determined by the civil taxing unit for the ensuing calendar year that does not exceed the amount of that excessive levy.

In all other cases, the amount to be entered under STEP SIX of subsection (a) or STEP SIX of subsection (b), as the case may be, equals zero (0).

(d) This subsection applies only to civil taxing units located in a county having a county adjusted gross income tax rate for resident county taxpayers (as defined in IC 6-3.5-1.1-1) of one percent (1%) as of January 1 of the ensuing calendar year. For each civil taxing unit, the amount to be added to the amount determined in subsection (e), STEP FOUR, is determined using the following formula:

STEP ONE: Multiply the civil taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year by two percent (2%).

STEP TWO: For the determination year, the amount to be used as the STEP TWO amount is the amount determined in subsection (f) for the civil taxing unit. For each year following the determination year the STEP TWO amount is the lesser of:

(A) the amount determined in STEP ONE; or

(B) the amount determined in subsection (f) for the civil taxing unit.

STEP THREE: Determine the greater of:

(A) zero (0); or

(B) the civil taxing unit's certified share for the ensuing calendar year minus the greater of:

(i) the civil taxing unit's certified share for the calendar year that immediately precedes the ensuing calendar year; or

(ii) the civil taxing unit's base year certified share.

STEP FOUR: Determine the greater of:

(A) zero (0); or

(B) the amount determined in STEP TWO minus the amount determined in STEP THREE.

Add the amount determined in STEP FOUR to the amount determined

in subsection (e), STEP THREE, as provided in subsection (e), STEP FOUR.

(e) For each civil taxing unit, the amount to be subtracted under subsection (b), STEP EIGHT, is determined using the following formula:

STEP ONE: Determine the lesser of the civil taxing unit's base year certified share for the ensuing calendar year, as determined under section 5 of this chapter, or the civil taxing unit's certified share for the ensuing calendar year.

STEP TWO: Determine the greater of:

(A) zero (0); or

(B) the remainder of:

(i) the amount of federal revenue sharing money that was received by the civil taxing unit in 1985; minus

(ii) the amount of federal revenue sharing money that will be received by the civil taxing unit in the year preceding the ensuing calendar year.

STEP THREE: Determine the lesser of:

(A) the amount determined in STEP TWO; or

(B) the amount determined in subsection (f) for the civil taxing unit.

STEP FOUR: Add the amount determined in subsection (d), STEP FOUR, to the amount determined in STEP THREE.

STEP FIVE: Subtract the amount determined in STEP FOUR from the amount determined in STEP ONE.

(f) As used in this section, a taxing unit's "determination year" means the latest of:

(1) calendar year 1987, if the taxing unit is treated as being located in an adopting county for calendar year 1987 under section 4 of this chapter;

(2) the taxing unit's base year, as defined in section 5 of this chapter, if the taxing unit is treated as not being located in an adopting county for calendar year 1987 under section 4 of this chapter; or

(3) the ensuing calendar year following the first year that the taxing unit is located in a county that has a county adjusted gross income tax rate of more than one-half percent (0.5%) on July 1 of that year.

The amount to be used in subsections (d) and (e) for a taxing unit depends upon the taxing unit's certified share for the ensuing calendar year, the taxing unit's determination year, and the county adjusted gross income tax rate for resident county taxpayers (as defined in IC 6-3.5-1.1-1) that is in effect in the taxing unit's county on July 1 of the year preceding the ensuing calendar year. For the determination year and the ensuing calendar years following the taxing unit's determination year, the amount is the taxing unit's certified share for

the ensuing calendar year multiplied by the appropriate factor prescribed in the following table:

COUNTIES WITH A TAX RATE OF 1/2%

		Subsection (e)
Year		Factor
For the determination year and each ensuing calendar year following the determination year	0	

COUNTIES WITH A TAX RATE OF 3/4%

		Subsection (e)
Year		Factor
For the determination year and each ensuing calendar year following the determination year	1/2	

COUNTIES WITH A TAX RATE OF 1.0%

		Subsection (d)	Subsection (e)
Year		Factor	Factor
For the determination year	1/6		1/3
For the ensuing calendar year following the determination year	1/4		1/3
For the ensuing calendar year following the determination year by two (2) years	1/3		1/3

(g) This subsection applies only to property taxes first due and payable after December 31, 2007. This subsection applies only to a civil taxing unit that is located in a county for which a county adjusted gross income tax rate is first imposed or is increased in a particular year under IC 6-3.5-1.1-24 or a county option income tax rate is first imposed or is increased in a particular year under IC 6-3.5-6-30. Notwithstanding any provision in this section or any other section of this chapter and except as provided in subsection (h), the maximum permissible ad valorem property tax levy calculated under this section for the ensuing calendar year for a civil taxing unit subject to this section is equal to the civil taxing unit's maximum permissible ad valorem property tax levy for the current calendar year.

(h) This subsection applies only to property taxes first due and payable after December 31, 2007. In the case of a civil taxing unit that:

- (1) is partially located in a county for which a county adjusted gross income tax rate is first imposed or is increased in a particular year under IC 6-3.5-1.1-24 or a county option income tax rate is first imposed or is increased in a particular year under IC 6-3.5-6-30; and
- (2) is partially located in a county that is not described in subdivision (1);

the department of local government finance shall, notwithstanding subsection (g), adjust the portion of the civil taxing unit's maximum permissible ad valorem property tax levy that is attributable (as determined by the department of local government finance) to the

county or counties described in subdivision (2). The department of local government finance shall adjust this portion of the civil taxing unit's maximum permissible ad valorem property tax levy so that, notwithstanding subsection (g), this portion is allowed to increase as otherwise provided in this section. If the department of local government finance increases the civil taxing unit's maximum permissible ad valorem property tax levy under this subsection, any additional property taxes imposed by the civil taxing unit under the adjustment shall be paid only by the taxpayers in the county or counties described in subdivision (2).

SECTION 3. IC 6-1.1-18.5-13, AS AMENDED BY P.L.196-2007, SECTION 2, AND AS AMENDED BY P.L.224-2007, SECTION 25, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. With respect to an appeal filed under section 12 of this chapter, the local government tax control board *(before January 1, 2009) or the county board of tax and capital projects review (after December 31, 2008)* may recommend that a civil taxing unit receive any one (1) or more of the following types of relief:

(1) ~~A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2009.~~

Permission to the civil taxing unit to increase its levy in excess of the limitations established under section 3 of this chapter, if in the judgment of the local government tax control board the increase is reasonably necessary due to increased costs of the civil taxing unit resulting from annexation, consolidation, or other extensions of governmental services by the civil taxing unit to additional geographic areas or persons. **With respect to annexation, consolidation, or other extensions of governmental services in a calendar year, if those increased costs are incurred by the civil taxing unit in that calendar year and more than one (1) immediately succeeding calendar year, the unit may appeal under section 12 of this chapter for permission to increase its levy under this subdivision based on those increased costs in any of the following:**

(A) The first calendar year in which those costs are incurred.

(B) One (1) or more of the immediately succeeding four (4) calendar years.

(2) ~~A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2009.~~

Permission to the civil taxing unit to increase its levy in excess of the limitations established under section 3 of this chapter, if the local government tax control board finds that the civil taxing unit needs the increase to meet the civil taxing unit's share of the costs of operating a court established by statute enacted after December 31, 1973. Before recommending such an increase, the local

government tax control board shall consider all other revenues available to the civil taxing unit that could be applied for that purpose. The maximum aggregate levy increases that the local government tax control board may recommend for a particular court equals the civil taxing unit's estimate of the unit's share of the costs of operating a court for the first full calendar year in which it is in existence. For purposes of this subdivision, costs of operating a court include:

(A) the cost of personal services (including fringe benefits);

(B) the cost of supplies; and

(C) any other cost directly related to the operation of the court.

(3) Permission to the civil taxing unit to increase its levy in excess of the limitations established under section 3 of this chapter, if the local government tax control board finds that the quotient determined under STEP SIX of the following formula is equal to or greater than one and two-hundredths (1.02):

STEP ONE: Determine the three (3) calendar years that most immediately precede the ensuing calendar year and in which a statewide general reassessment of real property *or the initial annual adjustment of the assessed value of real property under IC 6-1.1-4-4.5* does not first become effective.

STEP TWO: Compute separately, for each of the calendar years determined in STEP ONE, the quotient (rounded to the nearest ten-thousandth (0.0001)) of the sum of the civil taxing unit's total assessed value of all taxable property and the total assessed value of property tax deductions in the unit under IC 6-1.1-12-41 or IC 6-1.1-12-42 in the particular calendar year, divided by the sum of the civil taxing unit's total assessed value of all taxable property and the total assessed value of property tax deductions in the unit under IC 6-1.1-12-41 or IC 6-1.1-12-42 in the calendar year immediately preceding the particular calendar year.

STEP THREE: Divide the sum of the three (3) quotients computed in STEP TWO by three (3).

STEP FOUR: Compute separately, for each of the calendar years determined in STEP ONE, the quotient (rounded to the nearest ten-thousandth (0.0001)) of the sum of the total assessed value of all taxable property in all counties and the total assessed value of property tax deductions in all counties under IC 6-1.1-12-41 or IC 6-1.1-12-42 in the particular calendar year, divided by the sum of the total assessed value of all taxable property in all counties and the total assessed value of property tax deductions in all counties under IC 6-1.1-12-41 or IC 6-1.1-12-42 in the calendar year immediately preceding the particular calendar year.

STEP FIVE: Divide the sum of the three (3) quotients

1 computed in STEP FOUR by three (3).

2 STEP SIX: Divide the STEP THREE amount by the STEP
3 FIVE amount.

4 The civil taxing unit may increase its levy by a percentage not
5 greater than the percentage by which the STEP THREE amount
6 exceeds the percentage by which the civil taxing unit may
7 increase its levy under section 3 of this chapter based on the
8 assessed value growth quotient determined under section 2 of this
9 chapter.

10 (4) *A levy increase may not be granted under this subdivision for*
11 *property taxes first due and payable after December 31, 2009.*
12 Permission to the civil taxing unit to increase its levy in excess of
13 the limitations established under section 3 of this chapter, if the
14 local government tax control board finds that the civil taxing unit
15 needs the increase to pay the costs of furnishing fire protection for
16 the civil taxing unit through a volunteer fire department. For
17 purposes of determining a township's need for an increased levy,
18 the local government tax control board shall not consider the
19 amount of money borrowed under IC 36-6-6-14 during the
20 immediately preceding calendar year. However, any increase in
21 the amount of the civil taxing unit's levy recommended by the
22 local government tax control board under this subdivision for the
23 ensuing calendar year may not exceed the lesser of:

- 24 (A) ten thousand dollars (\$10,000); or
25 (B) twenty percent (20%) of:
26 (i) the amount authorized for operating expenses of a
27 volunteer fire department in the budget of the civil taxing
28 unit for the immediately preceding calendar year; plus
29 (ii) the amount of any additional appropriations authorized
30 during that calendar year for the civil taxing unit's use in
31 paying operating expenses of a volunteer fire department
32 under this chapter; minus
33 (iii) the amount of money borrowed under IC 36-6-6-14
34 during that calendar year for the civil taxing unit's use in
35 paying operating expenses of a volunteer fire department.

36 (5) *A levy increase may not be granted under this subdivision for*
37 *property taxes first due and payable after December 31, 2009.*
38 Permission to a civil taxing unit to increase its levy in excess of
39 the limitations established under section 3 of this chapter in order
40 to raise revenues for pension payments and contributions the civil
41 taxing unit is required to make under IC 36-8. The maximum
42 increase in a civil taxing unit's levy that may be recommended
43 under this subdivision for an ensuing calendar year equals the
44 amount, if any, by which the pension payments and contributions
45 the civil taxing unit is required to make under IC 36-8 during the
46 ensuing calendar year exceeds the product of one and one-tenth

(1.1) multiplied by the pension payments and contributions made by the civil taxing unit under IC 36-8 during the calendar year that immediately precedes the ensuing calendar year. For purposes of this subdivision, "pension payments and contributions made by a civil taxing unit" does not include that part of the payments or contributions that are funded by distributions made to a civil taxing unit by the state.

(6) A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2009.

Permission to increase its levy in excess of the limitations established under section 3 of this chapter if the local government tax control board finds that:

(A) the township's township assistance ad valorem property tax rate is less than one and sixty-seven hundredths cents (\$0.0167) per one hundred dollars (\$100) of assessed valuation; and

(B) the township needs the increase to meet the costs of providing township assistance under IC 12-20 and IC 12-30-4.

The maximum increase that the board may recommend for a township is the levy that would result from an increase in the township's township assistance ad valorem property tax rate of one and sixty-seven hundredths cents (\$0.0167) per one hundred dollars (\$100) of assessed valuation minus the township's ad valorem property tax rate per one hundred dollars (\$100) of assessed valuation before the increase.

(7) A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2009.

Permission to a civil taxing unit to increase its levy in excess of the limitations established under section 3 of this chapter if:

(A) the increase has been approved by the legislative body of the municipality with the largest population where the civil taxing unit provides public transportation services; and

(B) the local government tax control board finds that the civil taxing unit needs the increase to provide adequate public transportation services.

The local government tax control board shall consider tax rates and levies in civil taxing units of comparable population, and the effect (if any) of a loss of federal or other funds to the civil taxing unit that might have been used for public transportation purposes. However, the increase that the board may recommend under this subdivision for a civil taxing unit may not exceed the revenue that would be raised by the civil taxing unit based on a property tax rate of one cent (\$0.01) per one hundred dollars (\$100) of assessed valuation.

(8) A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2009.

1 Permission to a civil taxing unit to increase the unit's levy in
 2 excess of the limitations established under section 3 of this
 3 chapter if the local government tax control board finds that:

4 (A) the civil taxing unit is:

5 (i) a county having a population of more than one hundred
 6 forty-eight thousand (148,000) but less than one hundred
 7 seventy thousand (170,000);

8 (ii) a city having a population of more than fifty-five
 9 thousand (55,000) but less than fifty-nine thousand (59,000);

10 (iii) a city having a population of more than twenty-eight
 11 thousand seven hundred (28,700) but less than twenty-nine
 12 thousand (29,000);

13 (iv) a city having a population of more than fifteen thousand
 14 four hundred (15,400) but less than sixteen thousand six
 15 hundred (16,600); or

16 (v) a city having a population of more than seven thousand
 17 (7,000) but less than seven thousand three hundred (7,300);
 18 and

19 (B) the increase is necessary to provide funding to undertake
 20 removal (as defined in IC 13-11-2-187) and remedial action
 21 (as defined in IC 13-11-2-185) relating to hazardous
 22 substances (as defined in IC 13-11-2-98) in solid waste
 23 disposal facilities or industrial sites in the civil taxing unit that
 24 have become a menace to the public health and welfare.

25 The maximum increase that the local government tax control
 26 board may recommend for such a civil taxing unit is the levy that
 27 would result from a property tax rate of six and sixty-seven
 28 hundredths cents (\$0.0667) for each one hundred dollars (\$100)
 29 of assessed valuation. For purposes of computing the ad valorem
 30 property tax levy limit imposed on a civil taxing unit under
 31 section 3 of this chapter, the civil taxing unit's ad valorem
 32 property tax levy for a particular year does not include that part of
 33 the levy imposed under this subdivision. In addition, a property
 34 tax increase permitted under this subdivision may be imposed for
 35 only two (2) calendar years.

36 (9) *A levy increase may not be granted under this subdivision for*
 37 *property taxes first due and payable after December 31, 2009.*

38 Permission for a county:

39 (A) having a population of more than eighty thousand (80,000)
 40 but less than ninety thousand (90,000) to increase the county's
 41 levy in excess of the limitations established under section 3 of
 42 this chapter, if the local government tax control board finds
 43 that the county needs the increase to meet the county's share of
 44 the costs of operating a jail or juvenile detention center,
 45 including expansion of the facility, if the jail or juvenile
 46 detention center is opened after December 31, 1991;

(B) that operates a county jail or juvenile detention center that is subject to an order that:

- (i) was issued by a federal district court; and
- (ii) has not been terminated;

(C) that operates a county jail that fails to meet:

- (i) American Correctional Association Jail Construction Standards; and
- (ii) Indiana jail operation standards adopted by the department of correction; or

(D) that operates a juvenile detention center that fails to meet standards equivalent to the standards described in clause (C) for the operation of juvenile detention centers.

Before recommending an increase, the local government tax control board shall consider all other revenues available to the county that could be applied for that purpose. An appeal for operating funds for a jail or a juvenile detention center shall be considered individually, if a jail and juvenile detention center are both opened in one (1) county. The maximum aggregate levy increases that the local government tax control board may recommend for a county equals the county's share of the costs of operating the jail or a juvenile detention center for the first full calendar year in which the jail or juvenile detention center is in operation.

(10) A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2009.

Permission for a township to increase its levy in excess of the limitations established under section 3 of this chapter, if the local government tax control board finds that the township needs the increase so that the property tax rate to pay the costs of furnishing fire protection for a township, or a portion of a township, enables the township to pay a fair and reasonable amount under a contract with the municipality that is furnishing the fire protection. However, for the first time an appeal is granted the resulting rate increase may not exceed fifty percent (50%) of the difference between the rate imposed for fire protection within the municipality that is providing the fire protection to the township and the township's rate. A township is required to appeal a second time for an increase under this subdivision if the township wants to further increase its rate. However, a township's rate may be increased to equal but may not exceed the rate that is used by the municipality. More than one (1) township served by the same municipality may use this appeal.

(11) A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2009.

Permission for a township to increase its levy in excess of the limitations established under section 3 of this chapter, if the local

government tax control board finds that the township has been required, for the three (3) consecutive years preceding the year for which the appeal under this subdivision is to become effective, to borrow funds under IC 36-6-6-14 to furnish fire protection for the township or a part of the township. However, the maximum increase in a township's levy that may be allowed under this subdivision is the least of the amounts borrowed under IC 36-6-6-14 during the preceding three (3) calendar years. A township may elect to phase in an approved increase in its levy under this subdivision over a period not to exceed three (3) years. A particular township may appeal to increase its levy under this section not more frequently than every fourth calendar year.

(12) A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2009. Permission to a city having a population of more than twenty-nine thousand (29,000) but less than thirty-one thousand (31,000) to increase its levy in excess of the limitations established under section 3 of this chapter if:

(A) an appeal was granted to the city under this section to reallocate property tax replacement credits under IC 6-3.5-1.1 in 1998, 1999, and 2000; and

(B) the increase has been approved by the legislative body of the city, and the legislative body of the city has by resolution determined that the increase is necessary to pay normal operating expenses.

The maximum amount of the increase is equal to the amount of property tax replacement credits under IC 6-3.5-1.1 that the city petitioned under this section to have reallocated in 2001 for a purpose other than property tax relief.

(13) A levy increase may be granted under this subdivision only for property taxes first due and payable after December 31, 2009. Permission to a civil taxing unit to increase its levy in excess of the limitations established under section 3 of this chapter if the civil taxing unit cannot carry out its governmental functions for an ensuing calendar year under the levy limitations imposed by section 3 of this chapter.

SECTION 4. [EFFECTIVE JULY 1, 2008] (a) IC 6-1.1-18.5-3 and IC 6-1.1-18.5-13, both as amended by this act, apply only to property taxes first due and payable after 2008.

(b) A civil taxing unit may appeal under IC 6-1.1-18.5-12 and IC 6-1.1-18.5-13(1), as amended by this act, regardless of whether the:

(1) annexation;

(2) consolidation; or

(3) other extensions of governmental services by the civil taxing unit to additional geographic areas or persons;

1 **that resulted in increased costs that are the bases of the appeal**
2 **occurred before 2009."**

3 Renumber all SECTIONS consecutively.
 (Reference is to HB 1319 as printed January 25, 2008.)

Representative Buck